

Strategies to Equip People for Success,  
Inc., Lauderdale Lakes, FL  
Sun Civic League, Sun, LA  
Tabernacle of Faith Outreach Ministries,  
Detroit, MI  
Temple Education Ministries, Inc.,  
Inmann, SC  
Texas Institute for Housing Opportunities,  
Inc., Austin, TX  
Time of the End Ministries, San Diego, CA  
T. J. Striders Youth Track and Field Club,  
San Bernardino, CA  
TNT Connections Charities, Inc.,  
Jacksonville, FL  
Total Life Center, Virginia Beach, VA  
Transformations Community  
Development Corporation, Inc.,  
Bowie, MD  
Transformers International, Inc.,  
Miami, FL  
Tutor in Town, Incorporated, Miami, FL  
Valley Initiative for Affordable Housing,  
Merced, CA  
Victory Foundation, Corona, CA  
Vision Inspires Synergy in Organizations  
Nationwide, Inc., Elizabeth, NJ  
Visionary Institute for Total Ageless  
Living, Inc., Potomac, MD  
Ujima Consortium, Inc., Southfield, MI  
Wee Bee Care, Inc., Stockbridge, CA  
West Georgia Community Development  
Corporation, Newnan, GA  
WGH Heritage, Inc., Grand Prairie, TX  
Wilmingtonians, Inc., Middletown, DE  
Wings Foundation, Inc., Oak Hill, WV  
Women of Color Public Policy and  
Education Institute, Inc., Brooklyn, NY  
Won Last Chance, Inc., Chandler, AZ  
Work Works, Inc., Poughkeepsie, NY  
Worstell Foundation, Mexico, MO  
Youth Solutions, Inc., Brandon, MS

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

## Multiemployer Plan Funding Guidance; Correction

### Announcement 2008-71

AGENCY: Internal Revenue Service  
(IRS), Treasury.

ACTION: Correction to a notice of a public hearing on proposed rulemaking.

SUMMARY: This document contains a correction to a notice of public hearing (Announcement 2008-64, 2008-28 I.R.B. 114) on a notice of proposed rulemaking that was published in the **Federal Register** on Friday, June 27, 2008 (73 FR 36476) providing additional rules for certain multiemployer defined benefit plans that are in effect on July 16, 2006. These proposed regulations affect sponsors and administrators of, and participants in multiemployer plans that are in either endangered or critical status. These regulations are necessary to implement the new rules set forth in section 432 that are effective for plan years beginning after 2007. The proposed regulations reflect changes made by the Pension Protection Act of 2006.

FOR FURTHER INFORMATION  
CONTACT: Bruce Perlin, (202) 622-6090  
(not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The correction notice that is the subject of this document is under section 432 of the Internal Revenue Code.

##### Need for Correction

As published, a notice of a public hearing on proposed rulemaking (REG-151135-07) contains an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the publication of a notice of public hearing on proposed rulemaking (REG-151135-07), which was the subject of FR Doc. E8-14563, is corrected as follows:

On page 36477, column 1, under the caption “**SUPPLEMENTARY INFORMATION:**”, line 5, the language “**Federal Register** on Tuesday, March 8,” is corrected to read “**Federal Register** on Tuesday, March 18,”.

LaNita Van Dyke,  
*Chief, Publications and  
Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).*

(Filed by the Office of the Federal Register on July 1, 2008, 8:45 a.m., and published in the issue of the Federal Register for July 2, 2008, 73 F.R. 37910)

## Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

### Announcement 2007-72

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organization that were the basis for the revocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the

normal limitations set forth under section  
170.

Sea of Sound Production, Inc.  
Midlothian, VA  
Educate the Children, Inc.  
Long Beach, CA

Family Home Providers, Inc.  
Cumming, GA